

In general, air purification and filtration equipment can qualify for the pollution control exemption so long as the primary purpose is treating or disposing of pollutants in the air which if remained in the air without such treatment or disposal would be offensive to human, plant, or animal life or to property. See 86 Ill. Adm. Code 130.335. (This is a GIL.)

December 8, 1998

Dear Mr. Xxxxx:

This letter is in response to your letter dated August 21, 1998. We regret the delay in our response. The nature of your letter and the information you have provided require that we respond with a General Information Letter which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 86 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

The above named Company is requesting a 'private letter ruling', or a 'general information letter' for qualifications of certain equipment to be exempt from sales tax under the 'Pollution Control Facilities' as defined under paragraph 60-380 of the Illinois Retailers' Occupation Tax and Use Tax Act.

The business is located in an enterprise zone and is buying said equipment for the purpose of eliminating air-borne pollutants. There will be no reduction in manpower or the cost of labor in relation to the equipment. The Illinois EPA has 'suggested' the purchase of such equipment and made it clear that if the metro area moves from a moderate non-attainment area to a more severe level that it would be necessary to have this equipment. The equipment eliminates the air-borne pollutants created by dry blasting. It does so by containing all of the media in an enclosed cabinet. Along with eliminating the air-borne pollutants, it also captures and reduces the solid waste media after blasting. This reduces the amount of solid waste needing to go to land fills.

This entity is an operating unit of Xxxxx.

We appreciate your time in this matter. If more information is required or warranted, please notify, accordingly.

Due to the limited amount of information in your letter, we can only provide you with general information concerning pollution control facilities.

Please find enclosed a copy of 86 Ill. Adm. Code 130.335, Pollution Control Facilities. As you can see from the regulation, the pollution control facilities exemption extends to "any system, method, construction, device or appliance appurtenant thereto sold or used or intended for the primary purpose of eliminating, preventing, or reducing air and water pollution as the term 'pollution' is defined in the Environmental Protection Act..., or for the primary purpose of treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without such treatment, pretreatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property."

The exemption extends to pollution control equipment and replacement parts therefor, but does not extend to chemicals used in the equipment, or fuel to operate the equipment or any other tangible personal property that may be used in some way with the equipment, but is not an integral part of the pollution control equipment.

It is important to note that it has been the Department's long-standing position that equipment whose primary purpose is to confer an economic benefit does not qualify for the pollution control facilities exemption.

In general, air purification and filtration equipment can qualify for the pollution control exemption so long as their primary purpose is treating or disposing of pollutants in the air which if remaining in the air without such treatment or disposal, would be offensive to human, plant, or animal life or to property. Purchasers of pollution control facilities must comply with the certification requirements of subsection (a) of Section 130.335 otherwise the sale of such pollution control facilities is subject to tax.

I hope this information is helpful. The Department of Revenue maintains a Web site which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis  
Associate Counsel

MAJ:msk  
Enc.